UNITED
NATIONS

TD

United Nations Conference
on Trade and Development

Distr.
GENERAL

TD/B/C.5/137
4 February 1991

Original: ENGLISH

TRADE AND DEVELOPMENT BOARD
Special Committee on Preferences
Eighteenth session
Geneva, 10 May 1991
Item 4 of the provisional agenda

CONSULTATIONS ON HARMONIZATION AND IMPROVEMENT OF THE RULES OF ORIGIN

Technical modification of the notes of certificate of origin Forms A and APR

Report by the UNCTAD secretariat

GE.91-50135/2933B

READEX FICHE

CONTENTS

		Paragraphs
Chapter		
I.	Notes on the back of the Certificate of Origin Forms A and APR	1 - 8
	A. Introduction	1
	B. Legal basis and last revision	2 - 3
	C. Proposed amendments	4 - 8
II.	Note concerning English version of Forms APR and B	9 - 11
	A. Introduction	9
	B. Form APR	10
	C. Form B	11

Annex

I. Form A: Notes

II. Form APR

III. Form B

SURVEY OF THE QUALITY AND USEFULNESS OF UNCTAD PUBLICATIONS AND OF THEIR END-USERS

The UNCTAD secretariat, in the context of its programme evaluation activities and in response to intergovernmental requests, is seeking the opinions of end-users in order to have basic data for assessing the quality, usefulness and effectiveness of *inter alia* its research reports and publications. As the success of such an exercise is critically dependent on an adequate rate of response we should appreciate it if you would take time to answer the questions below and submit any other comments that you may have concerning the current document.

1. **Title or symbol number of document** . . . . . .

2. **When did you receive the document?** . . . . . .

3. **How did you receive the document?** *(tick one or more boxes)*

Through Permanent Mission to United Nations	( )	From UN bookshop	( )
From ministry or government office	( )	From university libraries	( )
Directly from UNCTAD secretariat	( )	Own request	( )
By participating in an UN/UNCTAD intergovernmental meeting	( )	UNCTAD initiative	( )
		Other (please specify)	. . . . .
By participating in an UN/UNCTAD sponsored training course or seminar	( )	. . . . .	
		. . . . .	

4. **For what main purposes do you use the document?** *(tick one or more boxes)*

Policy formulation	( )	Education and training	( )
Analysis and research	( )	Management	( )
Legislation	( )	Other (please specify)	. . . . .
Background information	( )	. . . . .	

5. **How do you rate the document as regards:**

Its usefulness to your work *(tick one box)*

Extremely useful ( ); Very useful ( ); Useful ( ); Marginally useful ( ); Not at all ( ).

Its quality, in terms of the following aspects *(tick one box in each case)*:

	Outstanding	*Excellent*	*Good*	*Adequate*	*Poor*
Presentation and readability	( )	( )	( )	( )	( )
Originality of ideas	( )	( )	( )	( )	( )
Wealth of information	( )	( )	( )	( )	( )
Up-to-date information	( )	( )	( )	( )	( )
Technical accuracy	( )	( )	( )	( )	( )
Quality of analysis, including objectivity	( )	( )	( )	( )	( )
Validity of conclusions	( )	( )	( )	( )	( )
Clarity of recommendations	( )	( )	( )	( )	( )
Comprehensiveness of coverage	( )	( )	( )	( )	( )

6. **Other observations** *(if any)* . . . . . .

. . . . . .

. . . . . .

. . . . . .

Finally, we would appreciate it if you could provide the following information about yourself:

Name . . . . . Occupation/Functional title . . . . . .

Address . . . . . .

Your answers are for internal use and will be kept confidential. Thank you for your co-operation.

Please forward the questionnaire to : PROGRAMME CO-ORDINATION AND EVALUATION UNIT
EXECUTIVE DIRECTION AND MANAGEMENT
UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT
PALAIS DES NATIONS – CH-1211 GENEVA 10

Chapter I

NOTES ON THE BACK OF THE CERTIFICATE OF ORIGIN FORMS A AND APR

A. Introduction

1. The purpose of this report is to put forward some technical changes to the notes on the back of certificate of origin Forms A and APR for the consideration and approval of the Committee. If approved, these technical changes would become effective on 1 January 1992.

B. Legal basis and last revision

2. At its third session, held in 1970, the Working Group on Rules of Origin designed a certificate of origin (combined declaration and certificate), Form A, including the notes on the reverse side of that form. In addition, in the agreed conclusions adopted during this session, 1/ it was decided, inter alia, that "recognizing that some of the problems which may arise with respect to rules of origin for the purpose of the operation of the GSP cannot be anticipated, any problems which may so arise, if not resolved bilaterally, should be considered by the appropriate UNCTAD body, as envisaged in Section VIII entitled 'Institutional arrangements' of the Agreed Conclusions of the Special Committee on Preferences appended to Board decision 75 (S-IV)".

3. The last revision of the notes on the back of certificate of origin Forms A and APR was decided by the Working Group on Rules of Origin at its eleventh session. 2/

C. Proposed amendments

4. Since the last revision of the notes, the following changes have been introduced:

(i) The Harmonized Commodity Description and Coding System (Harmonized System) has been put into effect by most preference-giving countries and a large number of preference-receiving countries;

(ii) Some preference-giving countries have changed the official name of their countries.

5. The following changes to the notes on the back of Form A are therefore proposed:

(i) Under note I

(a) Replace Federal Republic of Germany with Germany;

(b) Replace Czechoslovak Socialist Republic with Czech and Slovak Federal Republic;

(c) Replace the Hungarian People's Republic with Republic of Hungary;

(d) Replace the Polish People's Republic with Republic of Poland.

(e) Replace People's Republic of Bulgaria with Republic of Bulgaria.

(ii) Note III (b) (3) should read as follows: Austria, Finland, Japan, Norway, Sweden, Switzerland and the European Economic Community: enter the letter "W" in box 8 followed by the Harmonized Commodity Description and Coding System (Harmonized System) heading of the exported product (example "W" 96.18).

6. The above changes to the notes will take place from 1 January 1992. 3/

7. Since Form APR is not used by all preference-giving countries and is therefore not an agreed text, the notes on the back of it should be amended in a similar fashion. 4/

8. The existing stocks of Forms A and APR could continue to be used until they are exhausted.

Chapter II

NOTE CONCERNING ENGLISH VERSION OF FORMS APR AND B 5/

A. Introduction

9. The Special Committee on Preferences is requested to take note of some corrections to be made on Forms APR and B in order to have full concordance between the English and French versions.

B. Form APR

10. The following corrections should be made to the English Form APR from 1 January 1992 in order to have full concordance between the French and English versions: 6/

(i) Under Note 1: Australia, Canada, Japan, New Zealand and the United States of America should be deleted;

(ii) Under Note 2 (c): "(For Australia, direct consignment is not necessary.)" should be deleted;

(iii) Note 3: The title should read "Entries to be made in Box 7" instead of "Entries to be made in Box 8".

(iv) Note 3 (b): Delete "Customs Co-operation Council Nomenclature".

C. Form B

11. In the second and fifth lines of footnote 1/ to Form B, delete "CCC Nomenclature". 7/

Notes

1/ See TD/B/AC.5/38, paragraph 57.

2/ See annex II of the report of the Working Group on Rules of Origin on its eleventh session (TD/B/C.5/113; TD/B/C.5/WG(XI)/3) of 24 February 1988.

3/ See sample notes of Form A as revised in Annex I.

4/ See sample of Form APR as revised in Annex II.

5/ The French translation of this document presents the official amendments to the French version of Forms APR and B to be considered and approved by the Special Committee.

6/ See annex II for proposed revised text.

7/ See annex III for proposed revised text.

Annex I

FORM A

NOTES (1992)

I. Countries which accept Form A for the purpose of the generalized system of preferences (GSP):

Australia*	Norway	European Economic Community:	
Austria	Sweden	Belgium	Italy
Canada	Switzerland	Denmark	Luxembourg
Finland	United States of America**	France	Netherlands
Japan		Germany	Portugal
New Zealand		Greece	Spain
		Ireland	United Kingdom

Republic of Bulgaria
Czech and Slovak Federal Republic
Republic of Hungary
Republic of Poland
Union of Soviet Socialist Republics

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

II. General conditions

To qualify for preference, products must:

(a) fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;

(b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and,

(c) comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary.)

---

*/ For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

**/ Official certification is not required.

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

(a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand Box 8 may be left blank).

(b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:

(1) United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of countries, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products (example "Y" 35% or "Z" 35%).

(2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8, otherwise "F".

(3) Austria, Finland, Japan, Norway, Sweden, Switzerland and the European Economic Community: enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and Coding System (Harmonized System) heading of the exported product (example "W" 96.18).

(4) Bulgaria, Czechoslovakia, Hungary, Poland and the USSR: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the f.o.b. price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".

(5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

Annex II

FORM APR

Part 1

(Front)

Before completing this form read carefully the instructions on the back of part 1 and the notes on part 2

FORM APR No	1] Form used for the generalized system of preferences
2] Exporter (Name, full address, country)	3] Declaration by the exporter I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing the generalized system of preferences to be exported to the country shown in box 9.
4] Consignee (Name, full address, country)	5] Place and date 6] Signature of exporter
7] Origin criterion (1), remarks (2)	8] Country of origin / 9] Country of destination (3) / 10] Gross weight (kg)
11] Marks, numbers of consignment and description of goods	12] Authority in the exporting country responsible for verification of the declaration by the exporter

(1) See notes on part 2.
(2) Refer to any verification already carried out by the approonal) authorities.
(3) Insert the countries, groups of countries or territories concerned.

NOTES (1992)

Part 2

1. **Countries which accept this form for the purposes of the generalized system of preferences (GSP):**

Austria	Eurocean Economic Community:		
Finland	Belgium	Ireland	Spain
Norway	Denmark	Italy	United Kingdom
Sweden	France	Luxembourg	
Switzerland	Germany	Netherlands	
	Greece	Portugal	

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

2. **General conditions**

To qualify for preference, products must:

(a) fall within a description of products eligible for preference in the country of destination.
The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;

(b) comply with the rules of origin of the country of destination.
Each article in a consignment must qualify separately in its own right; and

(c) comply with the consignment conditions specified by the country of destination.
In general, products must be consigned direct from the country of exportation to the country of destination but passage through intermediate countries subject to certain conditions is accepted.

3. **Entries to be made in box 7**

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

(a) Products wholly obtained: enter the letter 'P' in box 7.

(b) Products sufficiently worked or processed: enter letter "W" in Box 7 followed by the Harmonized System heading of the exported product; example "W" 96.18.

Annex III

APPLICATION FOR CERTIFICATE OF ORIGIN
FORM B

The undersigned, being the exporter of the goods described overleaf, DECLARES that these goods were produced in ..... (country)
SPECIFIES as follows the grounds on which the goods are claimed to comply with GSP origin requirements 1/

.....
.....
.....

SUBMITS the following supporting documents 2/

.....
.....
.....

UNDERTAKES to submit, at the request of the appropriate authorities of the exporting country, any additional supporting evidence which these authorities may require for the purpose of issuing a certificate of origin, and undertakes, if required, to agree to any inspection of his accounts and any check on the processes of manufacture of the above goods, carried out by the said authorities.

REQUESTS the issue of a certificate of origin for these goods.

Place and date .....

.....
(signature of authorized signatory)

1/ To be completed if materials or components originating in another country have been used in the manufacture of the goods in question. Indicate the materials or components used, their Harmonized System heading, their country of origin and, where appropriate, the manufacturing processes qualifying the goods as originating in the country of manufacture (application of the list of working or processing operations), the goods produced and their Harmonized System heading. Where the origin criteria involve a percentage value, give information enabling this percentage to be verified - for example the value of imported materials and components and those of undetermined origin and the ex-factory price of the exported goods, where applicable.

2/ For example, import documents, invoices, etc., relating to the materials or components used.

Notes

A. Procedure for claiming preference. A declaration on the certificate of origin form must be prepared by the exporter of the goods and submitted in duplicate, together with a GSP application form, to the certifying authority of the country of exportation which will, if satisfied, certify the top copy of the certificate of origin and return it to the exporter for transmission to the importer in the country of destination. The certifying authority will at the same time return to the exporter, for his retention, the duplicate copy of the certificate of origin, but will itself retain the GSP application form duly completed and signed by the exporter.

B. Sanctions. Persons who furnish, or cause to be furnished, information which relates to origin or consignment, and which is untrue in a material particular, are liable to legal penalties and to the suspension of facilities for their goods to obtain preference.